

IC 6-1.1-14

Chapter 14. Review of Assessments by the Department of Local Government Finance

IC 6-1.1-14-1 Repealed

(Repealed by P.L.37-1992, SEC.10.)

IC 6-1.1-14-2

Business personal property return; transmission to department of local government finance

Sec. 2. Each county assessor shall transmit to the department of local government finance each business personal property return which the township assessor is required to deliver to the county assessor under IC 6-1.1-3-18(b) and any supporting data supplied by the taxpayer with the return. The return and supporting data shall be transmitted to the department of local government finance on or before the time prescribed by the department.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.128.

IC 6-1.1-14-3

Business personal property return; review

Sec. 3. Each year the department of local government finance shall review the business personal property tax returns of taxpayers who report a total assessed value of fifteen thousand dollars (\$15,000) or more. The department of local government finance shall determine the returns in which the assessment appears to be improper.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.129.

IC 6-1.1-14-4

Review county assessment; hearing

Sec. 4. The department of local government finance shall review the assessments of all tangible property made by the various counties of this state. If the department of local government finance determines that the assessment of a county appears to be improper, the department shall mail a certified notice to the auditor of the county informing the auditor of the department's determination to consider the modification of that county's assessment. The notice shall state whether the modification to be considered is related to real property, personal property, or both. The notice shall also state a day, at least ten (10) days after the day the notice is mailed, when a hearing on the assessment will be held. In addition to the notice to the county auditor, the department of local government finance shall give the notice, if any, required under section 9(a) of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.130.

IC 6-1.1-14-5

Equalizing assessed value; order

Sec. 5. (a) After holding the hearings referred to in section 4 of this chapter, the department of local government finance shall, in order to equalize assessed values in any county or in the state as a whole, issue an order increasing or decreasing assessed values of any tangible property if the department finds:

(1) that the assessed values in any county are not uniform and equal as to townships, portions of the same township, or classes of property; or

(2) that the assessed values in this state are not uniform and equal either as between counties or as to classes of property.

(b) The department of local government finance may not issue an equalization order to increase or decrease assessed values under this section more than twelve (12) months after the county estimates of assessed valuation required under IC 6-1.1-17-1 are filed with the department.

(c) If the department of local government finance issues an equalization order under this section, the department shall state in the order the percentage to be added to or deducted from the assessed value of the tangible property affected by the order.

(d) In issuing an equalization order under this section, the department of local government finance may not reduce or increase the aggregate assessed values of any township beyond the amounts actually necessary for a just and proper equalization of assessments within the entire state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.69-1983, SEC.3; P.L.24-1986, SEC.15; P.L.37-1992, SEC.3; P.L.6-1997, SEC.69; P.L.90-2002, SEC.131.

IC 6-1.1-14-6**Equalization orders; copies**

Sec. 6. If the department of local government finance issues an equalization order under section 5 of this chapter, the department shall mail certified copies of the order to the auditor and the sheriff of each county affected by the order. The department of local government finance shall mail the copies within five (5) days after the equalization order is adopted. Each county sheriff shall immediately post a copy of the equalization order in the county courthouse at the place customarily used for posting public notices. If the department of local government finance issues an equalization order under section 5 of this chapter, the department shall also give the notice required under section 9(b) of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.132.

IC 6-1.1-14-7**Petitions for review of equalization order**

Sec. 7. The county assessor, a township assessor, or ten (10) or more taxpayers who are affected by an equalization order issued under section 5 of this chapter may file a petition for review of the

order with the county assessor of the county to which the equalization order is issued. The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the department of local government finance, the objections to the equalization order.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.74-1987, SEC.9; P.L.6-1997, SEC.70; P.L.90-2002, SEC.133.

IC 6-1.1-14-8

Review equalization order by department of local government finance; hearing; determination; appeal

Sec. 8. (a) If a petition for review of an equalization order is filed with a county auditor under section 7 of this chapter, the county auditor shall immediately mail a certified copy of the petition and any information relevant to the petition to the department of local government finance. Within a reasonable period of time, the department of local government finance shall fix a date for a hearing on the petition. The hearing shall be held in the county to which the equalization order has been directed. At least three (3) days before the date fixed for the hearing, the department of local government finance shall give notice of the hearing by mail to the township and county assessors whose assessments are affected by the order and to the first ten (10) taxpayers whose names appear on the petition for review at the addresses listed by those taxpayers on the petition. In addition, the department of local government finance shall give the notice, if any, required under section 9(a) of this chapter.

(b) After the hearing required by subsection (a), the department of local government finance may affirm, modify, or set aside its equalization order. The department shall certify its action with respect to the order to the county auditor. The county auditor shall immediately make any changes in the assessed values required by the action of the department of local government finance.

(c) A person whose name appears on the petition for review may petition for judicial review of the final determination of the department of local government finance under subsection (b). The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (b).
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.23; P.L.90-2002, SEC.134; P.L.256-2003, SEC.9.

IC 6-1.1-14-9

Notice of hearing to taxpayers

Sec. 9. (a) If a hearing is required under section 4 or section 8 of this chapter, the department of local government finance shall give notice to the taxpayers of each county for which the department is to consider an increase in the assessments. The notice shall state the time, place, and object of the public hearing on the assessments. The department of local government finance shall give the notice in the manner prescribed in subsection (c).

(b) If an equalization order is issued under section 5 of this chapter, the department of local government finance shall give notice of the order to the taxpayers of each county to which the order is directed. The department of local government finance shall give the notice in the manner provided in subsection (c). The notice required by this subsection is in lieu of the notices required by IC 6-1.1-3-13 or IC 6-1.1-4-22.

- (c) A notice required by this section shall be published once in:
- (1) two (2) newspapers of general circulation published in the county; or
 - (2) one (1) newspaper of general circulation published in the county if two (2) newspapers of general circulation are not published in the county.

If there are no newspapers of general circulation published in the county, the notice shall be given by posting a statement of the time, place, and object of the hearing in the county courthouse at the usual place for posting public notices. The published or posted notice of a hearing shall be given at least ten (10) days before the time fixed for the hearing.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.135.

IC 6-1.1-14-10

Review or reassessment by department of local government finance at any time

Sec. 10. The department of local government finance may at any time review the assessment or reassessment of any tangible property and may reassess the property. Any change in an assessment is subject to the requirements and limitations prescribed in section 11 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.136.

IC 6-1.1-14-11

Notice of hearing to taxpayers; notice of fund determination; appeal

Sec. 11. The department of local government finance shall give notice by mail to a taxpayer whose assessment is to be reviewed under section 10 of this chapter. The notice shall state the time, place, and object of a hearing on the assessment. The time fixed for the hearing must be at least ten (10) days after the day the notice is mailed. After the hearing, the department of local government finance shall assess the property in question and mail a certified notice of its final determination to the appropriate county auditor. In addition, the department of local government finance shall notify the taxpayer by mail of its final determination. An assessment or reassessment may not be made under this section unless notice of the final determination of the department of local government finance is given to the taxpayer within the same time period prescribed, in IC 6-1.1-9-3 or IC 6-1.1-9-4, for giving an assessment adjustment

notice. A taxpayer may initiate an appeal of the department's final determination by filing a petition with the Indiana board not more than forty-five (45) days after the department gives the taxpayer notice of the final determination.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.137; P.L.256-2003, SEC.10.